



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

NICK A. KHOURI  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Holiday Inn Express and Okemos Conference Center,  
Okemos A & B Rooms  
2187 University Park Drive, Okemos, Michigan***

***Tuesday, October 18, 2016  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Barry S. Simon, Member STC  
W. Howard Morris, Member STC  
  
Heather S. Frick, Executive Director  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Morris, supported by Simon, and unanimously approved to adopt the minutes of September 20, 2016. (Item 1 on agenda)

Public Comment – Agenda Items 1-19 Only (Item 2 on agenda): No member of the public wished to comment.

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 11 of 2016 Inflation Rate Multiplier for 2017. (Item 3 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 12 of 2016 Procedural Changes for 2017. (Item 4 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 13 of 2016 Property Tax and Equalization Calendar for 2017. (Item 5 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 14 of 2016 Occupied Trailer Coach Exemption. (Item 6 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the Assessor Guide to Eligible Manufacturing Personal Property Tax Exemption and Essential Services Assessment (ESA) and rescind Bulletins 7, 8 & 9 of 2015 and Bulletin 5 of 2016. (Item 7 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved the updated State Assessed Property Annual Reporting Forms for 2017: 1029 Telephone Form, 1028 Railroad Form, and 1027 Car Line Form. (Item 8 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Form 1019 – Notice of Assessment, Taxable Valuation, and Property Classification, Form 3128 – Taxable Value Calculations Worksheet and Form 4093 – Notice of Assessment, Taxable Valuation (including Leasehold Improvements) and Property Classification. (Item 9 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Form 5076 – Affidavit to Claim Small Business Tax Exemption under MCL 211.9o. (Item 10 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2016 Assessment Roll for Manlius Township, Allegan County for failure to correct the deficiencies after the second follow-up AMAR Review, order the Manlius Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2017 assessment roll and order the assessor to attend mandatory training offered by the State on ECF's and Land Values. (Item 11 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to order Barbara Van Gelderen (MAAO), the assessor for Manlius Township, Allegan County, to appear before the Assessor Discipline Advisory Committee for failure to comply and correct the deficiencies noted in the AMAR Review. (Item 11 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2016 Assessment Roll for Butman Township, Gladwin County for failure to correct the deficiencies after the second follow up AMAR Review and require Butman Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2017 assessment roll. (Item 12 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to order Linda Lewandowski (MAAO), the assessor for Butman Township, Gladwin County, to appear before the Assessor Discipline Advisory Committee for failure to comply and correct the deficiencies noted in the AMAR Review. (Item 12 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2016 Assessment Roll for Buckeye Township, Gladwin County for failure to correct the deficiencies after the second follow up AMAR Review and order the Buckeye Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2017 assessment roll. (Item 13 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2016 Assessment Roll for Sherman Township, Gladwin County for failure to correct the deficiencies after the second follow up AMAR Review and order Sherman Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2017 assessment roll. (Item 14 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2016 Assessment Roll for Tobacco Township, Gladwin County for failure to correct the deficiencies after the second follow up AMAR Review and order Gladwin Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2017 assessment roll. (Item 15 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to order Barbara Falk (MAAO), the assessor for Buckeye Township, Sherman Township and Tobacco Township, Gladwin County to appear before the Assessor Discipline Advisory Committee for failure to comply and correct the deficiencies noted in the AMAR Review. (Item 13, 14 and 15 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemptions for the following: (Item 16 on agenda)

These exemptions will either expire on **December 30, 2019 for a period of three (3 years) or December 30, 2021 for a period of five (5 years)**, or until one of the following events occur:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

County	Local Unit	Parcel Number	Years Approved
Ottawa	City of Grand Haven	70-03-21-476-032	5 years
Ottawa	City of Grand Haven	70-03-21-328-041	5 years
Ottawa	City of Grand Haven	70-03-22-354-015	5 years
Ottawa	City of Grand Haven	70-03-27-360-026	5 years
Ottawa	City of Ferrysburg	70-03-16-127-027	5 years
Schoolcraft	City of Manistique	77-051-700-128-00	3 years
Ottawa	Grand Haven Township	70-03-35-100-069	5 years
Washtenaw	Ypsilanti Township	K-11-01-201-008	3 years

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the New Certifications of Computerized Assessment Rolls to begin with 2017 for the following: (Item 17 on agenda)

These certifications will expire on **May 1, 2020**.

**New Certifications:**

**Allegan County**

Laketown Township  
Saugatuck Township

**Berrien County**

Royalton Township

**Branch County**

Coldwater Township

**Cass County**

Marcellus Township

**Charlevoix County**

Charlevoix Township

**Cheboygan County**

Benton Township

**Dickinson County**

City of Iron Mountain

**Emmet County**

City of Petoskey

Resort Township

**Genesee County**

City of Davison

Grand Blanc Township

**Gladwin County**

Buckeye Township

**Grand Traverse County**

Garfield Township

**Hillsdale County**

City of Hillsdale

**Huron County**

Sheridan Township

**Jackson County**

Grass Lake Township

**Kent County**

City of Lowell

City of Walker

Ada Township

**Livingston County**

Brighton Township

Green Oak Township

Hartland Township

**Macomb County**

City of St. Clair Shores

**Midland County**

City of Midland

Larkin Township

Midland Township

**Monroe County**

City of Petersburg

**Oakland County**

City of Lake Angelus

City of Northville

City of Rochester Hills

City of Troy

Independence Township

Springfield Township

White Lake Township

**Otsego County**

Bagley Township

Hayes Township

**Ottawa County**

City of Hudsonville

Wright Township

Zeeland Charter Township

**Roscommon County**

Markey Township

**Saginaw County**

City of Frankenmuth

City of Saginaw

Saginaw Township

**Washtenaw County**

City of Dexter

Dexter Township

Lyndon Township

**Wayne County**

City of Gibraltar

City of Grosse Pointe

City of Grosse Pointe Park

City of Livonia

City of Northville

City of Riverview

City of Southgate

City of Wyandotte

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 18 on agenda)

These certifications will expire on **May 1, 2019**.

### New Certification Denials:

#### **Genesee County**

Village of Goodrich

### Recertifications:

#### **Genesee County**

Village of Lennon

#### **Kent County**

Oakfield Township

#### **Lapeer County**

Burnside Township

The State Tax Commission recognized the achievements of the following recipients who were awarded their Michigan Advanced Assessing Officer (MAAO) Certificate. These students successfully completed the last of the eight MAAO Self-Paced Courses. (Item 19 on agenda)

Kyle Harris  
Brent Kilpela  
Kyle Murphy  
Kristen Steger

Keith Hartman  
Adam Million  
Anthony Ronewicz  
Tami Stewart

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendations on the Exemptions Agenda. (Item 20 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 21 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and approved to adopt staff recommendations on MCL 211.154 petitions on the **Special Items Agenda**. (Item 22 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved the following MCL 211.154 petition as a **concurrence**, initially noticed as a non-concurrence. (Item 23 on agenda)

### Clare County, Redding Township

**154-16-0386**      PETER & CATHERINE PULTZ  
REAL PROPERTY

18-005-300-017-00

2014 AV from \$ 13,700 to \$ 10,700 TV from \$ 10,058 to \$ 7,831  
2015 AV from \$ 20,800 to \$ 18,200 TV from \$ 10,218 to \$ 7,956  
2016 AV from \$ 21,100 to \$ 17,700 TV from \$ 10,248 to \$ 7,979

**Ingham County, Meridian Township**

**154-16-0393**      JOSH FIELDS & ASSOCIATES      33-02-02-90-507-930  
PERSONAL PROPERTY

2016 AV from \$ 1,300 to \$ 0 TV from \$ 1,300 to \$ 0

**154-16-0395**      TENDERCARE MICHIGAN, INC.      33-02-02-90-524-730  
PERSONAL PROPERTY

2016 AV from \$ 27,000 to \$ 0 TV from \$ 27,000 to \$ 0

**Mackinac County, City of St. Ignace**

**154-16-0402**      CHERYL SCHLEHUBER      49-052-107-015-11  
REAL PROPERTY

2016 AV from \$ 30,000 to \$ 30,000 TV from \$ 0 to \$ 30,000

**Oakland County, Royal Oak Township**

**154-16-0354**      NOVITEX ENTERPRISE SOLUTIONS INC.      S-99-00-004-007  
PERSONAL PROPERTY

2016 AV from \$ 0 to \$ 267,660 TV from \$ 0 to \$ 267,660

**Oakland County, City of Hazel Park**

**154-16-0356**      KROGER CO OF MICHIGAN      28-99-14-000-132  
PERSONAL PROPERTY

2015 AV from \$ 779,580 to \$ 901,060 TV from \$ 779,580 to \$ 901,060

**Oakland County, City of Pontiac**

**154-16-0362**      BLANCHE TEASLEY      64-14-28-451-002  
REAL PROPERTY

2016 AV from \$ 0 to \$ 1,450 TV from \$ 0 to \$ 1,450

**Oakland County, City of Wixom**

**154-16-0364**      3CON CORPORATION      96-99-00-016-056  
PERSONAL PROPERTY

2016 AV from \$ 50,000 to \$ 158,050 TV from \$ 50,000 to \$ 158,050

**154-16-0367**      PRECISE TOOL & CUTTER GRINDING      96-99-00-014-049  
PERSONAL PROPERTY

2016 AV from \$ 94,260 to \$ 127,880 TV from \$ 94,260 to \$ 127,880

**Van Buren County, Antwerp Township**

**154-16-0406** RICHARD N. & LINDA S. SCOTese  
REAL PROPERTY

80-02-165-029-00

2016 AV from \$ 0 to \$ 111,900 TV from \$ 0 to \$ 101,190

**Van Buren County, Columbia Township**

**154-15-0967** MICHAEL J. & KATHLEEN WILSON  
REAL PROPERTY

80-06-012-014-30

2014 AV from \$ 75,200 to \$ 75,200 TV from \$ 19,913 to \$ 75,200  
2015 AV from \$ 89,100 to \$ 89,100 TV from \$ 20,231 to \$ 75,831

**Washtenaw County, Pittsfield Township**

**154-16-0317** EVERGREEN MAINTENANCE  
PERSONAL PROPERTY

L-99-30-076-470

2015 AV from \$ 0 to \$ 44,000 TV from \$ 0 to \$ 44,000  
2016 AV from \$ 21,500 to \$ 40,400 TV from \$ 21,500 to \$ 40,400

It was moved by Simon, supported by Morris, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 23 on agenda)

**Wayne County, City of Detroit**

**154-15-0922** GLOBAL TITANIUM, INC.  
PERSONAL PROPERTY

15990814.00

**\*\*This was also a concurrence.**

2013 AV from \$ 4,572,370 to \$ 3,459,700 TV from \$ 4,572,370 to \$ 3,459,700  
2014 AV from \$ 5,117,350 to \$ 3,737,600 TV from \$ 5,117,350 to \$ 3,737,600

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petition. (Item 23 on agenda)

**Kent County, City of Grand Rapids**

**154-16-0370** T & M EQUIPMENT CO LLC  
PERSONAL PROPERTY

41-01-51-115-375

2016 AV from \$ 0 to \$ 248,100 TV from \$ 0 to \$ 248,100

It was moved by Simon, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 23 on agenda)

Public Comment (Item 24 on agenda): No member of the public wished to comment.



The next Commission meeting will be held November 29, 2016, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Roberts, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:05 a.m.

**DATE TYPED:**                      **October 19, 2016**

**DATE APPROVED:**              **November 29, 2016**

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**Douglas B. Roberts, Chair**  
**State Tax Commission**

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**Barry N. Simon, Member**  
**State Tax Commission**

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**W. Howard Morris, Member**  
**State Tax Commission**